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புதுச்சேரி மாநில அரசிதழ்

La Gazette de L' État de Poudouchéry

The Gazette of Puducherry

PART - I

சிறப்பு வெளியீடு

அதிகாரம் பெற்ற
வெளியீடு

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GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 22, Puducherry, dated 27th December 2024)

NOTIFICATION
No. 05/2024-Puducherry GST (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry, issued vide G.O. Ms. No. 1/2017-Puducherry GST (Rate), dated 29th June, 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No. 95, dated 29th June, 2017, namely:-

In the said notification,-

(a) after Schedule I - 2.5% , in List 1, after item number 232 and the entries relating thereto, the following item numbers and entries shall be inserted, namely:-

- “(233) Trastuzumab Deruxtecan
- (234) Osimertinib
- (235) Durvalumab”;

(b) in Schedule II - 6%, after S. No. 32B and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

“32C	1905 9030	Extruded or expanded products, savoury or salted (other than un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)”;
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(c) in Schedule III-9%,-

(i) against S.No. 16, in column (3), for the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion”, the words “un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted” shall be substituted;

(ii) for S.No. 435A and the entries relating there to, the following S.No. and entries shall be substituted, namely:-

“435A	9401 [other than 9401 10 00 or 9401 20 00]	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof other than seats of a kind used in aircraft or seats of a kind used for motor vehicles”;
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(d) in Schedule IV-14%, after S.No. 210 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

“210A	9401 20 00	Seats of a kind used for motor vehicles”.
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2. This notification shall be deemed to have been come into force with effect from the 10th day of October, 2024.

(By order of the Lieutenant-Governor)

L. MOHAMED MANSOOR,
Additional Secretary to Government
(Commercial Taxes).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT
(G.O. Ms. No. 23, Puducherry, dated 27th December 2024)

NOTIFICATION
No. 06/2024-Puducherry GST (Rate)

In exercise of the powers conferred by sub-section (3) of section 9 of the Puducherry Goods and Services Tax Act, 2017 (6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry issued *vide* G.O. Ms. No. 4/2017- Puducherry GST (Rate), dated 29th June, 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No. 95, dated 29th June, 2017, namely:-

In the said notification, in the Table, after S.No. 7 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"8.	72, 73, 74, 75, 76, 77, 78, 79, 80 or 81	Metal scrap	Any unregistered person	Any registered person".

2. This notification shall be deemed to have been come into force with effect from the 10th day of October, 2024.

(By order of the Lieutenant-Governor)

L. MOHAMED MANSOOR,
Additional Secretary to Government
(Commercial Taxes).

**GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT**

(G.O. Ms. No. 24, Puducherry, dated 27th December 2024)

NOTIFICATION
No. 07/2024-Puducherry GST (Rate)

In exercise of the powers conferred by sub-section (1), sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Puducherry Goods and Services Tax Act, 2017 (6 of 2017), the Lieutenant-Governor, Puducherry, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry, issued *vide* G.O. Ms. No.11/2017-Puducherry GST (Rate), dated 29th June, 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No. 95, dated 29th June, 2017, namely:-

1. In the said notification, in the Table, against serial number 8,

(i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely: -

(3)	(4)	(5)
"(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to clause (iv) of paragraph 4 relating to Explanation]."

(ii) in column (3), in item (vii), after the brackets and figures "(iva)," the brackets and figures "(ivb)," shall be inserted.

2. This notification shall be deemed to have been come into force with effect from the 10th day of October, 2024.

(By order of the Lieutenant-Governor)

L. MOHAMED MANSOOR,
Additional Secretary to Government
(Commercial Taxes).

GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 25, Puducherry, dated 27th December 2024)

NOTIFICATION
No. 08/2024-Puducherry GST (Rate)

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Puducherry Goods and Services Tax Act, 2017 (6 of 2017), the Lieutenant-Governor, Puducherry, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification of the Commercial Taxes Secretariat, Government of Puducherry, issued *vide* G.O. Ms. No.12/2017- Puducherry GST (Rate), dated 29th June, 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No. 95, dated 29th June, 2017, namely:-

1. (i) In the said notification, in the Table, -

(A) after serial number 25 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"25A	Heading 9969 or Heading 9986	Supply of services by way of providing metering equipment on rent, testing for meters/transformers/capacitors etc., releasing electricity connection, shifting of meters/servicelines, issuing duplicate bills etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by electricity transmission and distribution utilities to their consumers.	Nil	Nil"

(B) after serial number 44 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“44A	Heading 9981	Research and development services against consideration received in the form of grants supplied by - (a) a Government Entity; or (b) a research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961.	Nil	Provided that the research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income-tax Act, 1961 is so notified at the time of supply of the research and development service.”

(C) after serial number 66 and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3), (4) and (5) shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“66A	Heading 9992	Services of affiliation provided by a Central or State Educational Board or Council or any other similar Body, by whatever name called, to a school established, owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental Authority or Government entity.	Nil	Nil”

(D) for serial number 69 and the entries relating thereto in columns (2), (3), (4) and (5) the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
“69	Heading 9983 or Heading 9991 or Heading 9992	Any services provided by- (a) the National Skill Development Corporation set up by the Government of India; (b) the National Council for Vocational Education and Training; (c) an Awarding Body recognized by the National Council for Vocational Education and Training;	Nil	Nil”

(1)	(2)	(3)	(4)	(5)
		<p>(d) an Assessment Agency recognized by the National Council for Vocational Education and Training;</p> <p>(e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training, in relation to-</p> <ul style="list-style-type: none"> (ii) the National Skill Development Programme or any other Scheme implemented by the National Skill Development Corporation; or (iii) a Vocational Skill development course under the National Skill Certification and Monetary Reward Scheme; or (iv) any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package. 		

(E) against serial number 71, in column (3), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

(ii) in paragraph 2 of the said notification,

(A) in item (h),-

- (a) in sub-item (i), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.
- (b) in sub-item (ii), for the words “National Council for Vocational Training”, the words “National Council for Vocational Education and Training” shall be substituted.

2. This notification shall be deemed to have been come into force with effect from the 10th day of October, 2024.

(By order of the Lieutenant-Governor)

L. MOHAMED MANSOOR,
Additional Secretary to Government
(Commercial Taxes).

**GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT**

(G.O. Ms. No. 26, Puducherry, dated 27th December 2024)

NOTIFICATION
No. 09/2024-Puducherry GST (Rate)

In exercise of the powers conferred by sub-section (3) of section 9 of the Puducherry Goods and Services Tax Act, 2017 (6 of 2017), the Lieutenant-Governor, Puducherry, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Commercial Taxes Secretariat, Government of Puducherry, issued *vide* G.O. Ms. No. 13/2017-Puducherry GST (Rate), dated 29th June, 2017, published in the Gazette of Puducherry, Extraordinary Part-I, No. 95, dated 29th June, 2017, namely:-

1. In the said notification, in the Table, after serial number 5AA and the entries relating thereto, the following serial number and entries relating thereto in columns (2), (3) and (4) shall be inserted, namely: -

(1)	(2)	(3)	(4)
“5AB	Service by way of renting of any immovable property other than residential dwelling.	Any unregistered person	Any registered person.”

2. This notification shall be deemed to have been come into force with effect from the 10th day of October, 2024.

(By order of the Lieutenant-Governor)

L. MOHAMED MANSOOR,
Additional Secretary to Government
(Commercial Taxes).